

worthy cause. I'm almost positive that I have paid sales tax to other states when ordering things. I think the bill is worth a try. If, at the end of a year or two years, Senator DeCamp turns out to be right in his prognostications, which have not always been right, we can always repeal the law. But right now, while we are grubbing around and trying to find a broader tax base, I can't think of anything better than collecting taxes from other states that collect from us. As far as the constitutionality goes, you won't know, I guess, unless some mail order house goes to the expense to going to the U.S. Supreme Court or the Nebraska Supreme Court, or whatever Supreme Court, to find out. I don't think Senator Hefner would have offered this bill if he thought it would cost more to administer than what it would collect. Knowing how conservative Senator Hefner is, I just don't believe he would offer that kind of a bill. For this reason, so that we don't have to raise Nebraskans' taxes even higher, I am going to support Senator Hefner's bill. I don't even know who made the motion to kill it, but I would urge the defeat of the kill motion and at least give us Nebraskans a chance to try and make money off of products that Nebraskans are buying out of state. Thank you, Mr. Chairman.

PRESIDENT: Thank you. The motion is by Senator Baack to...Senator Hefner, you are recognized again.

SENATOR HEFNER: Mr. President and members of the body, we've been talking about the constitutionality of this bill. I think some of the cases that were cited, these states took a different position in collecting. They mandated these mail order houses to collect this tax. This is true, it is unconstitutional to mandate these mail order houses to pay sales tax if their merchandise is shipped via the mail, because this has been set up long ago. But what this bill does, this takes a little different form. This says that they have to provide a list. But if they do not provide a list and do not file for a permit to collect the sales and use tax and they do not collect the sales and use tax, well, then they cannot use the courts in our state. Senator DeCamp talked about the retaliation of other states. What is wrong with that? I think that the merchants in our state that ship to residents in other states should collect the sales tax for these other states, then we'd be putting everybody on an equal footing. So I would urge you to oppose the kill motion and vote for the bill. Let's give it